

July 11th, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai -400051

Symbol: REXPIPES, ISIN: INE00D001018

Ref.: Email dated 7th July, 2026 regarding clarification in Outcome of Board Meeting submitted

Subject: Clarification regarding non-submission of segment details and machine-readable/legible copy of financial results

Dear Sir/Madam,

With reference to the observation received from your good office in respect of the financial results submitted by the Company, we hereby submit the following clarification:

1. Segment Details:

In this regard, we respectfully submit that the Company has evaluated the applicability of Accounting Standard (AS) 17 – Segment Reporting while finalising its financial statements for the financial year ended 31 March 2026.

The Company is primarily engaged in manufacturing activities. All the operation activities are carried on under a common management and operational framework. The manufacturing operations are integrated and supported through common procurement, production planning, finance, administration, marketing, human resources and other shared functions.

The Company's resources are allocated and its financial and operational performance is reviewed at the enterprise level. Separate financial statements or separate segment-wise financial information neither prepared nor reviewed by the management for the purpose of resource allocation or performance evaluation. The accounting records are maintained on a unified basis for the Company as a whole.

Hence, to the best of our knowledge, we form the view that the Company's operations constitute a single integrated business for the purpose of financial reporting and, accordingly, separate segment disclosures under AS 17 were not presented in the financial statements.

Accordingly, segment details were not submitted along with the financial results filed with the Exchange. However, we shall again discuss the matter in the management's meeting and with the associated professionals and, if required, take the necessary steps as may be advised in due course of time.

REX PIPES AND CABLES INDUSTRIES LIMITED

Marketing Office : Third Floor, Shubhlaxmi Tower,
Vidhyadhar Nagar, Jaipur-332023 (Raj.) INDIA
CIN : L31300 RJ 2002 PLC 017714

Ph : +91 1572-245009 / 245765

Fax : +91 1572-245009 Mob. : +91 9783211999

E-mail : info@rpcil.com, ho@rpcil.com

Web : www.rpcil.com

Head Office : F-69A, RIICO Industrial Area, SIKAR-332001 (Raj.) INDIA

Plant : B-99, E-106, E-128 / 129 RIICO Industrial Growth Center, Phase-II, Palsana, Sikar - 332402 (Raj.) (INDIA)

2. **Machine-Readable Form / Legible Copy of Financial Results:**

The Company submits that the financial results were filed on the NSE NEAPS portal. However, in view of the observation received, the Company is resubmitting the financial results in a machine-readable and legible format for your kind consideration and record.

We request you to kindly take the above clarification on record and treat the matter as complied with.

Thanking you,

Yours faithfully,

FOR REX PIPES AND CABLES INDUSTRIES LIMITED

(SHARWAN KUMAR KALER)
MANAGING DIRECTOR
DIN-01050715

REX PIPES AND CABLES INDUSTRIES LIMITED

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Date: 27-05-2026

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai -400051

Symbol: REXPIPES, ISIN: INE00D001018

Ref.: Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015

Sub: Outcome of Board Meeting of "Rex Pipes and Cables Industries Limited" held on Wednesday, 27th day of May, 2026 which commenced at 1:00 P.M. and concluded at 02:30P.M.

Respected Sir/Madam,

The Board of Directors of the Company at their Meeting held on Wednesday, the 27th day of May, 2026 at 1:00 P.M. at the registered office of the Company (in hybrid mode) interalia considered and approved the following:

1. Audited standalone and consolidated financial results of the company for the half year and year ended March 31st, 2026, along with Auditor's Report thereon.
2. M/s S C L J & ASSOCIATES, Chartered Accountants, the statutory auditors of the Company, have issued auditor's reports with an unmodified opinion on the audited financial statements for the financial year ended March 31, 2026. This declaration is made pursuant to regulation 33 (3) (d) of the SEBI Listing Regulations.
3. Reconstitution of Various Committees.
4. Related Party Transactions for the half year ended 31.03.2026.

The results are also being uploaded on the Company's websites at www.rpcil.com

This is for your information and record.

Thanking You,
Yours Faithfully

For Rex Pipes and Cables Industries Limited

Monika
Bohara

Digitally signed by
Monika Bohara
Date: 2026.05.27 14:40:45
+05'30'

Monika Bohara

Company Secretary & Compliance Officer

Enclosed:

1. Financial Results (standalone and consolidated) for half year and year ended 31.03.2026 along with Independent Auditors Report thereon.

REX PIPES AND CABLES INDUSTRIES LIMITED

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INDEPENDENT Auditor's Report ON AUDIT OF STANDALONE HALF YEARLY AND ANNUAL FINANCIAL RESULTS

To
The Board of Directors
Rex Pipes and Cables Industries
Limited F-69-A, RIICO
Industrial Area,
Sikar (Raj.).

Opinion

We have audited the Standalone Financial Results for the half year and year ended March 31, 2026 ("Financial Results") included in the accompanying "Statement of Standalone Audited Financial Results for the Half year and Year Ended March 31, 2026" of **REX PIPES AND CABLES INDUSTRIES LIMITED** ("the Company") ("The Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half year and year ended March 31, 2026:

- a are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards (AS) and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for Audit of the Standalone Financial Results for the half year and year ended March 31, 2026 section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the Provisions of the Act and 21the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Statement

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Standalone financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are Responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for Audit of the Standalone Financial Results for the half year and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the half year and year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial



Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on independence, and where applicable, related safeguards.

Other Matter

Attention is drawn to the fact that the Figures for the half year ended March 31, 2025/ March 31, 2026 are the balancing figures between audited figures in respect



of year ended March 31, 2025/ March 31, 2026 and unaudited figures for the half year ended September 30, 2024/ September 30, 2025. Our Report is not modified in respect of this matter.

FOR SCLJ & Associates
CHARTERED ACCOUNTANTS
FRN - 036048C



Sandeep Jhanwar
Partner

M. NO. - 078146

UDIN:26078146YIFD6S5101

Place: Sikar
Date : 27.05.2026

REX PIPES AND CABLES INDUSTRIES LIMITED
REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

Statement of Standalone Results for the Year Ended 31st March, 2026

(Amount in Lakhs)

S.No.	Particulars	For Half Year Ended			For Year ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
I	Income from Operations	5,981.90	6,069.12	5,990.59	12,051.02	13,834.25
II	Other Income	173.04	43.55	28.22	216.59	41.78
III	Total Income (I+II)	6,154.94	6,112.67	6,018.82	12,267.61	13,876.04
IV	Expenses					
	Cost of materials consumed	3,802.23	4,358.65	4,112.39	8,160.88	9,036.29
	Purchase of Stock-in-Trade	933.32	905.86	910.01	1,839.18	2,552.17
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	155.29	(157.41)	(161.76)	(2.12)	(145.80)
	Employee Benefit Expenses	173.08	120.40	126.82	293.48	263.48
	Finance Costs	135.02	137.43	125.71	272.44	292.73
	Depreciation and Amortization Expenses	65.78	65.42	78.07	131.20	155.37
	Other Expenses (Manufacturing, Administrative, Selling & Distribution Expenses)	515.15	400.72	335.14	915.87	1,002.32
	Total Expenses (IV)	5,779.87	5,831.05	5,526.37	11,610.92	13,156.55
V	Profit before exceptional and extraordinary items and tax (III-IV)	375.07	281.61	492.45	656.69	719.48
VI	Exceptional Items	-	-	-	-	-
VII	Prior Period Expenses	-	-	4.53	-	6.19
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	375.07	281.61	487.92	656.69	713.29
VIX	Extraordinary Items	-	-	-	-	-
X	Profit before Tax (VIII-VIX)	375.07	281.61	487.92	656.69	713.29
XI	Tax Expenses					
	(1) Current Tax	106.89	81.94	138.50	188.84	205.00
	(2) Tax Expense relating to Prior Years	-	-	(0.38)	-	0.83
	(3) Deferred Tax Liability / (Asset)	(2.16)	3.53	(3.39)	1.38	(6.76)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	270.34	196.14	353.18	466.48	514.22
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	270.34	196.14	353.18	466.48	514.22
XVII	Earning per Equity Share:					
	(1) Basic	2.86	2.08	3.74	4.94	5.44
	(2) Diluted	2.86	2.08	3.74	4.94	5.44
	See accompanied notes to the audited standalone financials results					

For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED


 (SHARWAN KUMAR KALER)
 Managing Director
 DIN:- 01050715

Place : Sikar
 Date : 27th May 2026

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714

Standalone Balance Sheet as at March 31st, 2026

(Amount in Lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
I.	<u>EQUITY AND LIABILITIES</u>		
(1)	<u>Shareholder's Fund</u>		
	(a) Share Capital	945.00	945.00
	(b) Other Equity	3,174.25	2,707.77
(2)	<u>Share Application Money Pending allotment</u>	-	-
(3)	<u>Non-Current Liabilities</u>		
	(a) Long Term Borrowings	15.76	81.49
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities	38.93	6.53
	(d) Long Term Provisions	-	-
(4)	<u>Current Liabilities</u>		
	(a) Short-Term Borrowings	2,896.72	2,866.00
	(b) Trade Payables		
	(i) Due to MSME	151.44	-
	(ii) Due to Other	254.87	560.87
	(c) Other Current Liabilities	648.76	295.27
	(d) Short-Term Provisions	59.87	216.74
	Total Equity and Liabilities	8,185.60	7,679.66
II	<u>ASSETS</u>		
(1)	<u>Non-Current Assets</u>		
	(a) <u>Property, Plant and Equipments</u>		
	(i) Tangible Assets	954.82	1,040.75
	(ii) Intangible Assets	0.13	0.14
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	706.15	697.24
	(c) Deferred Tax Assets (Net)	3.84	5.22
	(d) Long Term Loans and Advances	-	-
	(e) Other Non-Current Assets	372.14	252.59
(2)	<u>Current Assets</u>		
	(a) Current Investments	-	-
	(b) Inventories	2,055.49	2,411.18
	(c) Trade Receivables	3,414.49	2,536.40
	(d) Cash and Cash Equivalents	114.42	97.29
	(e) Short-Term Loans & Advances	281.46	189.16
	(f) Other Current Assets	282.66	449.70
	Total Assets	8,185.60	7,679.66
	See accompanied notes to the audited standalone financials results		

For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED

(SHARWAN KUMAR KALER)
Managing Director
DIN:- 01050715

Place : Sikar
Date : 27th May 2026

REX PIPES AND CABLES INDUSTRIES LIMITED
REGD.OFFICE: F-69A, RHICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

Standalone Cash Flow Statement for the Year Ended March 31st, 2026

(Amount in Lakhs)

PARTICULARS	Year Ended 31.03.2026	Year Ended 31.03.2025
A. Cash flow from operating activities		
Net Profit before tax	656.69	713.29
Adjustments for:		
Depreciation and amortisation	131.20	155.37
Interest Expenses	272.44	292.73
Interest Income	(30.02)	-
Profit / Loss on Square of Fixed Assets	(20.88)	-
Profit / Loss on Sale of Shares	(10.23)	-
Operating Profit before working Capital Changes	999.20	1,161.39
Working Capital Adjustments:		
Decrease/(Increase) in Trade Receivables	(878.09)	(616.17)
Decrease/ (Increase) in Short term Loans & Advances	(92.30)	(303.46)
Decrease/ (Increase) in Other Current Assets	167.04	-
Decrease/ (Increase) in Inventories	355.69	(39.43)
Decrease/ (Increase) in Non Current Liabilities	32.40	-
Increase/(Decrease) in Trade Payables	(154.55)	58.14
Increase/ (Decrease) in Other Liabilities	353.50	(7.55)
Increase/ (Decrease) in Short Term Provision	(156.87)	-
Increase/ (Decrease) in Short Term Borrowings	-	193.48
Cash generated from operations:	626.01	446.40
Income Taxes Paid (Net)	188.84	(205.83)
Net Cash from operating activities	437.17	240.57
B. Cash flow from investing activities		
Purchase of fixed assets	(51.21)	(35.41)
Sale of fixed assets	5.95	-
Decrease/ (Increase) in Non Current Assets	(119.55)	(11.48)
Decrease/ (Increase) in Non Current Investments	(8.91)	(78.62)
Proceeds from loans & advances	-	-
Profit / Loss on Square of Fixed Assets	20.88	-
Profit / Loss on Sale of Shares	10.23	-
Interest income received	30.02	-
Net Cash from/(used in) investing activities	(112.59)	(125.51)
C. Cash flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (net)	(65.73)	(60.83)
Proceeds/(Repayment) from Short Term Borrowings (net)	30.72	-
Interest paid	(272.44)	(292.73)
Net Cash from/(used in) Financing Activities	(307.45)	(353.56)
D. Net increase/(decrease) in Cash & Cash Equivalents	17.13	(238.50)
Cash and cash equivalents as at the beginning of the year	97.29	335.78
Cash and cash equivalents as at the end of the year (Refer Note 17 (i))	114.42	97.28
Notes to the Financial Statements as per our attached Report of even date		

Note

Cash Flow Statement has been prepared adopting the indirect Method as prescribed under para 18 of Accounting Standard - 3 on Cash Flow Statement

For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED

Place : Sikar
Date : 27th May 2026

(SHARWAN KUMAR KALER)
Managing Director
DIN:- 01050715

Notes Attached to Standalone Financial Results for the Year Ended 31st March, 2026.

- The Above Standalone financial Results of the Company (The Statement) have been reviewed by the Audit Committee and Subsequently
- 1 approved by the Board of Directors of the Company at its Meeting hold on 27 May, 2026.

- The Standalone Financial Results has been prepared in accordance with the recognition and measurement principals laid down in the accounting standard as prescribed under section 133 of the companies act , 2013 ('the Act') read with the companies (Accounting Standard) Rule , 2021 as amended from time to time and the provision of the companies act 2013 as applicable and guidelines issued by the Securities Exchange Board of India (" SEBI ") and other recognised accounting principals and policies generally accepted in India to
- 2 the Extent possible.

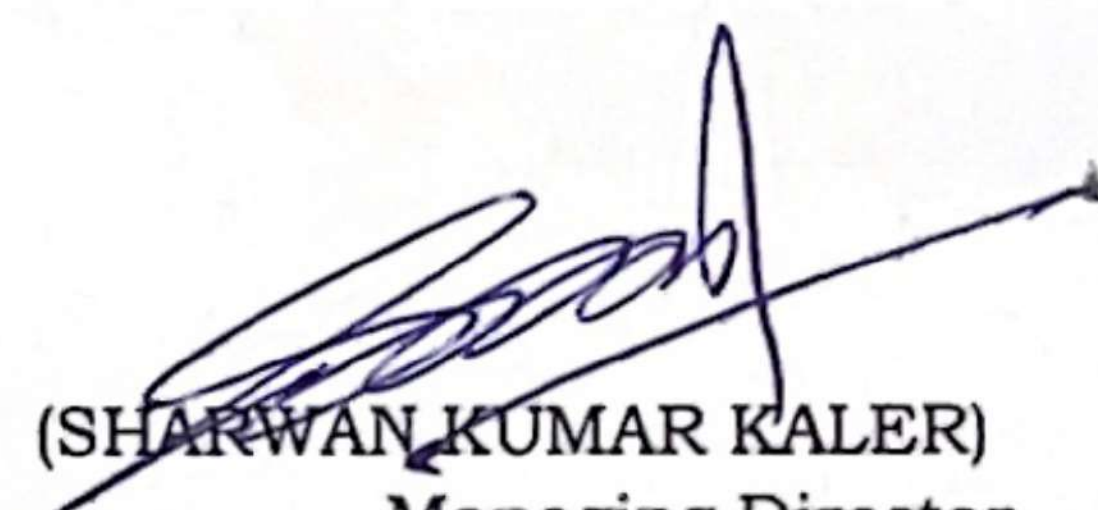
These Financial Results are presented in accordance with the requirement of regulations 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015 read with other relevant rules and circulars issued thereunder.

- 3 Previous Year/ period's figure have been regrouped/ reclassified wherever necessary to make the comparable.

- The figures for the half Year ended March 31st, 2025 and March 31st, 2026 are the Balancing Figures Between the Audited figures in
- 4 respect of year ended March 2025/March 2026 and Unaudited Figures for the half year ended Sptember 2024/September 2025.
 - 5 Earning per share have been calculated on the weighted average of the Share capital Outstanding during the period.

**For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED**

Place : Sikar
Date : 27th May 2026


(SHARWAN KUMAR KALER)
Managing Director
DIN:- 01050715

INDEPENDENT Auditor's Report ON AUDIT OF CONSOLIDATED HALF YEARLY AND ANNUAL FINANCIAL RESULTS

To
The Board of Directors
Rex Pipes and Cables Industries
Limited F-69-A, RIICO
Industrial Area,
Sikar (Raj.).

Opinion

We have audited the Consolidated Financial Results for the half year and year ended March 31, 2026 ("Financial Results") included in the accompanying "Statement of Consolidated Audited Financial Results for the Half year and Year Ended March 31, 2026" of **REX PIPES AND CABLES INDUSTRIES LIMITED** ("the parent") which includes its subsidiary M/s Swastik Infracity Private Limited ("the subsidiary"), ("The Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the half year and year ended March 31, 2026:

- a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards (AS) and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for Audit of the Consolidated Financial Results for the half year and year ended March 31, 2026 section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the Provisions of the Act and 21the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is



sufficient appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Consolidated financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are Responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for Audit of the Consolidated Financial Results for the half year and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the half year and year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on independence, and where applicable, related safeguards.



Other Matter

Attention is drawn to the fact that the Figures for the half year ended March 31, 2025/ March 31, 2026 are the balancing figures between audited figures in respect of year ended March 31, 2025/ March 31, 2026 and unaudited figures for the half year ended September 30, 2024/ September 30, 2025. Our Report is not modified in respect of this matter.

FOR SCLJ & Associates
CHARTERED ACCOUNTANTS
FRN - 036048C



Sandeep Jhanwar
Partner

M. NO. - 078146
UDIN: 26078146CNLAX65338

Place: Sikar
Date: 27.05.2026

REX PIPES AND CABLES INDUSTRIES LIMITED
REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714
Statement of Consolidated Results for the Year Ended 31st March, 2026

S.No.	Particulars	For Half Year Ended			For Year ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
I	Income from Operations	5,981.90	6,069.12	5,990.59	12,051.02	13,834.25
II	Other Income	173.04	43.55	28.22	216.59	41.78
III	Total Income (I+II)	6,154.94	6,112.67	6,018.82	12,267.61	13,876.04
IV	Expenses					
	Cost of materials consumed	3,802.23	4,358.65	4,112.39	8,160.88	9,036.29
	Purchase of Stock-in-Trade	933.32	905.86	910.01	1,839.18	2,552.17
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	155.29	(157.41)	(161.77)	(2.12)	(145.80)
	Employee Benefit Expenses	173.08	120.40	126.82	293.48	263.48
	Finance Costs	135.02	137.43	125.74	272.45	292.76
	Depreciation and Amortization Expenses	65.78	65.42	79.48	131.20	156.77
	Other Expenses (Manufacturing, Administrative, Selling & Distribution Expenses)	516.74	400.78	335.30	917.52	1,002.60
	Total Expenses (IV)	5,781.46	5,831.12	5,527.96	11,612.58	13,158.28
V	Profit before exceptional and extraordinary items and tax (III-IV)	373.48	281.55	490.85	655.03	717.76
VI	Exceptional Items	-	-	-	-	-
VII	Prior Period Expenses	-	-	4.53	-	6.19
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	373.48	281.55	486.32	655.03	711.57
VIX	Extraordinary Items	-	-	-	-	-
X	Profit before Tax (VIII-VIX)	373.48	281.55	486.32	655.03	711.57
XI	Tax Expenses					
	(1) Current Tax	106.89	81.94	138.50	188.84	205.00
	(2) Tax Expense relating to Prior Years	-	-	(0.25)	-	0.96
	(3) Deferred Tax Liability / (Asset)	(2.16)	3.53	(3.39)	1.38	(6.76)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	268.75	196.07	351.46	464.82	512.37
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	268.75	196.07	351.46	464.82	512.37
XVII	Earning per Equity Share:					
	(1) Basic	2.84	2.07	3.72	4.92	5.42
	(2) Diluted	2.84	2.07	3.72	4.92	5.42
	See accompanied notes to the audited consolidated financial results					

For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED


 (SHARWAN KUMAR KALER)
 Managing Director
 DIN:- 01050715

Place : Sikar
 Date : 27th May 2026

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714

Consolidated Balance Sheet as at March 31st, 2026

(Amount in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	945.00	945.00
(b) Other Equity	3,171.54	2,706.72
(2) Share Application Money Pending allotment		-
(3) Non-Current Liabilities		
(a) Long Term Borrowings	66.76	97.49
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	38.93	6.53
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	2,896.72	2,877.90
(b) Trade Payables		
(i) Due to MSME	151.44	-
(ii) Due to Other	254.87	560.87
(c) Other Current Liabilities	649.15	328.49
(d) Short-Term Provisions	59.96	216.83
Total Equity and Liabilities	8,234.36	7,739.82
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	954.82	1,040.75
(ii) Intangible Assets	0.13	0.14
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	106.15	97.24
(c) Deferred Tax Assets (Net)	3.84	5.22
(d) Long Term Loans and Advances	-	-
(e) Other Non-Current Assets	374.96	256.82
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	2,679.27	3,034.96
(c) Trade Receivables	3,414.49	2,536.40
(d) Cash and Cash Equivalents	117.48	98.43
(e) Short-Term Loans & Advances	300.56	220.16
(f) Other Current Assets	282.66	449.70
Total Assets	8,234.36	7,739.82
See accompanied notes to the audited consolidated financial results		

For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED

Place: Sikar
Date: 27th May 2026

(SHARWAN KUMAR KALER)
Managing Director
DIN:- 01050715

REX PIPES AND CABLES INDUSTRIES LIMITED
 REGD.OFFICE: F-69A, RHICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
 CIN:- L31300RJ2002PLC017714

Consolidated Cash Flow Statement for the Year Ended March 31st, 2026

		(Amount in Lakhs)
PARTICULARS	Year Ended 31.03.2026	Year Ended 31.03.2025
A. Cash flow from operating activities		
Net Profit before tax	655.03	711.57
Adjustments for:		
Depreciation and amortisation	131.20	155.37
Interest Expenses	272.45	292.76
Interest Income	(30.02)	-
Profit / Loss on Square of Fixed Assets	(20.88)	-
Profit / Loss on Sale of Shares	(10.23)	-
Operating Profit before working Capital Changes	997.55	1,159.70
Working Capital Adjustments:		
Decrease/(Increase) in Trade Receivables	(878.09)	(616.17)
Decrease/ (Increase) in Short term Loans & Advances	(80.40)	(328.10)
Decrease/ (Increase) in Other Current Assets	167.04	-
Decrease/ (Increase) in Inventories	355.69	(39.43)
Decrease/ (Increase) in Non Current Liabilities	32.40	(10.07)
Increase/(Decrease) in Trade Payables	(154.55)	44.39
Increase/ (Decrease) in Other Liabilities	320.66	25.17
Increase/ (Decrease) in Short Term Provision	(156.87)	-
Increase/ (Decrease) in Short Term Borrowings	-	200.38
Cash generated from operations:	603.43	435.87
Income Taxes Paid (Net)	188.84	(205.96)
Net Cash from operating activities	414.59	229.91
B. Cash flow from investing activities		
Purchase of fixed assets	(51.21)	(35.41)
Sale of fixed assets	5.95	-
Decrease/ (Increase) in Non Current Assets	(118.14)	-
Decrease/ (Increase) in Non Current Investments	(8.91)	(77.62)
Proceeds from loans & advances	-	-
Profit / Loss on Square of Fixed Assets	20.88	-
Profit / Loss on Sale of Shares	10.23	-
Interest income received	30.02	-
Net Cash from/(used in) investing activities	(111.18)	(113.03)
C. Cash flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowings (net)	(30.73)	(60.83)
Proceeds/(Repayment) from Short Term Borrowings (net)	18.82	-
Interest paid	(272.45)	(292.77)
Increase in other reserves and receivable	-	(1.00)
Net Cash from/(used in) Financing Activities	(284.36)	(354.60)
D. Net increase/(decrease) in Cash & Cash Equivalents	19.05	(237.72)
Cash and cash equivalents as at the beginning of the year	98.43	336.15
Cash and cash equivalents as at the end of the year (Refer Note 17 (i))	117.48	98.43
Significant Accounting Policies		
Notes to the Financial Statements as per our attached Report of even date		

Note

Cash Flow Statement has been prepared adopting the indirect Method as prescribed under para 18 of Accounting Standard - 3 on Cash Flow Statement

For and on behalf of Board of Directors
 REX PIPES AND CABLES INDUSTRIES LIMITED

(SHARWAN KUMAR KALER)
 Managing Director
 DIN:- 01050715

Place : Sikar
 Date : 27th May 2026

Notes Attached to Consolidated Financial Results for the Year Ended 31st March, 2026.

The Above Consolidated financial Results of the Company (The Statement) have been reviewed by the Audit Committee and

- 1 Subsequently approved by the Board of Directors of the Company at its Meeting hold on 27th May, 2026.

The Consolidated Financial Results has been prepared in accordance with the recognition and measurement principals laid down in the accounting standard as prescribed under section 133 of the companies act , 2013 ('the Act') read with the companies (Accounting Standard) Rule , 2021 as amended from time to time and the provision of the companies act 2013 as applicable and guidelines issued by the Securities Exchange Board of India (" SEBI ") and other recognised accounting principals and policies generally accepted in India to

- 2 the Extent possible.

These Financial Results are presented in accordance with the requirement of regulations 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015 read with other relevant rules and circulars issued thereunder.

- 3 Previous Year/ period's figure have been regrouped/ reclassified wherever necessary to make the comparable.

The figures for the half Year ended March 31st, 2025 and March 31st, 2026 are the Balancing Figures Between the Audited figures in

- 4 respect of year ended March 2025/March 2026 and Unaudited Figures for the half year ended Sptember 2024/September 2025.
- 5 Earning per share have been calculated on the weighted average of the Share capital Outstanding during the period.

**For and on behalf of Board of Directors
REX PIPES AND CABLES INDUSTRIES LIMITED**

Place : Sikar
Date : 27th May 2026


(SHARWAN KUMAR KALER)
Managing Director
DIN:- 01050715